



STATE OF DELAWARE  
DEPARTMENT OF FINANCE  
**DIVISION OF ACCOUNTING**

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**MEMORANDUM**  
**#07-02**

**TO:** All Department and School Fiscal Officers

**FROM:** Trisha L. Neely, Director

**DATE:** July 5, 2006

**SUBJECT: FY 2006 GAAP Package**

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For financial reporting purposes, all Budgetary General Fund GAAP Fund 100 data must be reported separately from Budgetary Special Fund, GAAP Fund 100 data. Budgetary Special Fund 100 data, for all Special Fund appropriation types 20, 30, 40 or 50, must be reported in the GAAP package as GAAP fund number **102** (Reference: Accounting Memorandum #03-06, dated August 5, 2002).

There is no change in how this data has been reported in the GAAP packages in the past. This memo merely serves as a reminder of past procedures and in response to questions raised in our recent GAAP classes. Please be aware that the **deadline** for the FY 2006 GAAP package is **August 11, 2006**.

Should you have any questions regarding this issue, please contact Walt Konek at (302) 744-1040 or Dave Walls at (302) 744-1053.

TLN:eed